

poses or not, when such rents, proceeds, and profits are used for charitable and benevolent purposes.

7. The property of Indians who are not citizens, except lands held by them by purchase.

Property of
Indians not
citizens.

The following personal property and no other shall be exempt from taxation, State and local:

1. Property directly or indirectly owned by the State, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

Personal prop-
erty exemptions.

Property owned
by State, United
States and
political
subdivisions.

2. The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body or such ministers' private libraries, and also the private libraries of the teachers in the public free schools of the State.

Furniture of
churches and
ministers'
residences.

Private libraries
of ministers and
teachers.

3. The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

Furniture, books
and instruments
in buildings used
for educational
purposes.

4. The endowment and invested funds of such churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools and seminaries when the income or interest from said funds shall be used exclusively for religious, charitable, educational or benevolent purposes.

Endorsement and
investment funds
used exclusively
for religious, edu-
cational or benev-
olent purposes.

5. Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

Personal prop-
erty including
endowment of in-
stitutions con-
ducted purely
and completely
as charities.

6. The furniture and furnishings of buildings and other property belonging to any American Legion or post of American Legion or any benevolent or charitable association, and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

Furniture belong-
ing to American
Legion or any
Post.

7. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries and scientific instruments, and provisions, not exceeding the total value of three hundred dollars, and also growing crops.

Personal exemp-
tion up to \$300.

Growing crops.